



General Assembly

January Session, 2003

Raised Bill No. 6535

LCO No. 3356

Referred to Committee on Planning and Development

Introduced by:
(PD)

***AN ACT CONCERNING APPLICATION OF THE CONVEYANCE TAX
TO LAND CLASSIFIED AS FARM LAND, FOREST LAND OR OPEN
SPACE LAND.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-107a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2003, and*
3 *applicable to sales, transfers, or changes in use of land classified as farm land,*
4 *forest land or open space land that occur on or after July 1, 2003*):

5 It is hereby declared [(a)] (1) that it is in the public interest to
6 encourage the preservation of farm land, forest land and open space
7 land in order to maintain a readily available source of food and farm
8 products close to the metropolitan areas of the state, to conserve the
9 state's natural resources and to provide for the welfare and happiness
10 of the inhabitants of the state, [(b)] (2) that it is in the public interest to
11 prevent the forced conversion of farm land, forest land and open space
12 land to more intensive uses as the result of economic pressures caused
13 by the assessment thereof for purposes of property taxation at values
14 incompatible with their preservation as such farm land, forest land and
15 open space land, and [(c)] (3) that the necessity in the public interest of

16 the enactment of the provisions of sections 12-107b to 12-107e,
17 inclusive, as amended by this act, and section 12-504f, is a matter of
18 legislative determination.

19 Sec. 2. Section 12-107b of the general statutes is repealed and the
20 following is substituted in lieu thereof (*Effective July 1, 2003, and*
21 *applicable to sales, transfers, or changes in use of land classified as farm land,*
22 *forest land or open space land that occur on or after July 1, 2003*):

23 When used in sections 12-107a to 12-107e, inclusive, as amended by
24 this act:

25 [(a) The term "farm"] (1) "Farm land" means any tract or tracts of
26 land, including woodland and wasteland, constituting a farm unit;

27 [(b) The term "forest"] (2) "Forest land" means any tract or tracts of
28 land aggregating twenty-five acres or more in area bearing tree growth
29 in such quantity and so spaced as to constitute in the opinion of the
30 State Forester a forest area and maintained in the opinion of the State
31 Forester in a state of proper forest condition and such land consists of
32 (1) one tract of land of twenty-five or more contiguous acres, which
33 acres may be in contiguous municipalities, (2) two or more tracts of
34 land aggregating twenty-five acres or more in which no single
35 component tract shall consist of less than ten acres or (3) any tract of
36 land which is contiguous to a tract owned by the same owner which
37 has been designated as forest land by the State Forester, provided land
38 designated by the State Forester as forest land in accordance with
39 section 12-107d prior to July 1, 1976, shall not be subject to the
40 provisions of subdivisions (1) to (3), inclusive, of this subsection;

41 [(c) The term "open"] (3) "Open space land" means any area of land,
42 including forest land, land designated as wetland under section 22a-30
43 and not excluding farm land, the preservation or restriction of the use
44 of which would (1) maintain and enhance the conservation of natural
45 or scenic resources, (2) protect natural streams or water supply, (3)
46 promote conservation of soils, wetlands, beaches or tidal marshes, (4)

47 enhance the value to the public of abutting or neighboring parks,
48 forests, wildlife preserves, nature reservations or sanctuaries or other
49 open spaces, (5) enhance public recreation opportunities, (6) preserve
50 historic sites or (7) promote orderly urban or suburban development;

51 [(d)] (4) The word "municipality" means any town, consolidated
52 town and city, or consolidated town and borough;

53 [(e) The term "planning] (5) "Planning commission" means a
54 planning commission created pursuant to section 8-19;

55 [(f) The term "plan] (6) "Plan of conservation and development"
56 means a plan of development, including any amendment thereto,
57 prepared or adopted pursuant to section 8-23.

58 Sec. 3. Section 12-107c of the general statutes is repealed and the
59 following is substituted in lieu thereof (*Effective July 1, 2003, and*
60 *applicable to sales, transfers, or changes in use of land classified as farm land*
61 *that occur on or after July 1, 2003*):

62 (a) An owner of land may apply for its classification as farm land on
63 any grand list of a municipality by filing a written application for such
64 classification with the assessor thereof not earlier than thirty days
65 before or later than thirty days after the assessment date, provided in a
66 year in which a revaluation of all real property in accordance with
67 section 12-62 becomes effective such application may be filed not later
68 than ninety days after such assessment date. The assessor shall
69 determine whether such land is farm land and, if such assessor
70 determines that it is farm land, he or she shall classify and include it as
71 such on the grand list. In determining whether such land is farm land,
72 such assessor shall take into account, among other things, the acreage
73 of such land, the portion thereof in actual use for farming or
74 agricultural operations, the productivity of such land, the gross income
75 derived therefrom, the nature and value of the equipment used in
76 connection therewith, and the extent to which the tracts comprising
77 such land are contiguous.

78 (b) An application for classification of land as farm land shall be
79 made upon a form prescribed by the Commissioner of Agriculture and
80 shall set forth a description of the land, a general description of the use
81 to which it is being put, a statement of the potential liability for tax
82 under the provisions of sections 12-504a to [12-504e] 12-504f, inclusive,
83 as amended by this act, and such other information as the assessor
84 may require to aid the assessor in determining whether such land
85 qualifies for such classification.

86 (c) Failure to file an application for classification of land as farm
87 land within the time limit prescribed in subsection (a) and in the
88 manner and form prescribed in subsection (b) shall be considered a
89 waiver of the right to such classification on such assessment list.

90 (d) Any person aggrieved by the denial of any application for the
91 classification of land as farm land shall have the same rights and
92 remedies for appeal and relief as are provided in the general statutes
93 for taxpayers claiming to be aggrieved by the doings of assessors or
94 boards of assessment appeals.

95 Sec. 4. Section 12-107d of the general statutes is repealed and the
96 following is substituted in lieu thereof (*Effective July 1, 2003, and*
97 *applicable to sales, transfers, or changes in use of land classified as farm land*
98 *that occur on or after July 1, 2003*):

99 (a) An owner of land may file a written application with the State
100 Forester for its designation by the State Forester as forest land. When
101 such application has been made, the State Forester shall examine such
102 application and, if the State Forester determines that it is forest land,
103 said forester shall issue a triplicate certificate designating it as such,
104 and file one copy of such certificate in the State Forester's office,
105 furnish one to the owner of the land and file one in the office of the
106 assessor of the municipality in which the land is located.

107 (b) When the State Forester finds that it is no longer forest land, the
108 State Forester shall issue a triplicate certificate cancelling the

109 designation of such land as forest land, and file one copy of such
110 certificate in the State Forester's office, furnish one to the owner of the
111 land and file one in the office of such assessor.

112 (c) An owner of land designated as forest land by the State Forester
113 may apply for its classification as forest land on any grand list of a
114 municipality by filing a written application for such classification with
115 the assessor thereof not earlier than thirty days before or later than
116 thirty days after the assessment date and, if the State Forester has not
117 cancelled the designation of such land as forest land as of a date at or
118 prior to the assessment date such assessor shall classify such land as
119 forest land and include it as such on the grand list, provided in a year
120 in which a revaluation of all real property in accordance with section
121 12-62 becomes effective such application may be filed not later than
122 ninety days after such assessment date in such year.

123 (d) An application to the State Forester for designation of land as
124 forest land shall be made upon a form prescribed by the State Forester
125 and approved by the Commissioner of Environmental Protection and
126 shall set forth a description of the land and such other information as
127 the State Forester may require to aid in determining whether such land
128 qualifies for such designation. An application to an assessor for
129 classification of land as forest land shall be made upon a form
130 prescribed by such assessor and approved by the Commissioner of
131 Environmental Protection and shall set forth a description of the land
132 and the date of the issuance by the State Forester of the certificate
133 designating it as forest land and a statement of the potential liability
134 for tax under the provisions of sections 12-504a to [12-504e] 12-504f,
135 inclusive, as amended by this act.

136 (e) Failure to file an application for classification of land as forest
137 land within the time limit prescribed in subsection (c) of this section
138 and in the manner and form prescribed in subsection (d) of this section
139 shall be considered a waiver of the right to such classification on such
140 assessment list.

141 (f) The municipality within which land designated as forest land by
142 the State Forester is situated or the owner of land which the State
143 Forester has refused to designate as such may appeal from the decision
144 of the State Forester to the superior court for the judicial district within
145 which such municipality is situated. Such appeal shall be taken within
146 thirty days after the issuance of the certificate designating such land as
147 forest land or the refusal to issue such certificate, as the case may be,
148 and shall be brought by petition in writing with proper citation signed
149 by competent authority to the adverse party at least twelve days before
150 the return day. The Superior Court shall have the same powers with
151 respect to such appeals as are provided in the general statutes with
152 respect to appeals from boards of assessment appeals.

153 (g) An owner of land aggrieved by the denial of any application to
154 the assessor of a municipality for classification of land as forest land
155 shall have the same rights and remedies for appeal and relief as are
156 provided in the general statutes for taxpayers claiming to be aggrieved
157 by the doings of assessors or boards of assessment appeals.

158 Sec. 5. Section 12-107e of the general statutes is repealed and the
159 following is substituted in lieu thereof (*Effective July 1, 2003, and*
160 *applicable to sales, transfers, or changes in use of land classified as open space*
161 *land that occur on or after July 1, 2003*):

162 (a) The planning commission of any municipality in preparing a
163 plan of development for such municipality may designate upon such
164 plan areas which it recommends for preservation as areas of open
165 space land, provided such designation is approved by a majority vote
166 of the legislative body of such municipality. Land included in any area
167 so designated upon such plan as finally adopted may be classified as
168 open space land for purposes of property taxation or payments in lieu
169 thereof if there has been no change in the use of such area which has
170 adversely affected its essential character as an area of open space land
171 between the date of the adoption of such plan and the date of such
172 classification.

173 (b) An owner of land included in any area designated as open space
174 land upon any plan as finally adopted may apply for its classification
175 as open space land on any grand list of a municipality by filing a
176 written application for such classification with the assessor thereof not
177 earlier than thirty days before or later than thirty days after the
178 assessment date, provided in a year in which a revaluation of all real
179 property in accordance with section 12-62 becomes effective such
180 application may be filed not later than ninety days after such
181 assessment date. The assessor shall determine whether there has been
182 any change in the area designated as an area of open space land upon
183 the plan of development which adversely affects its essential character
184 as an area of open space land and, if the assessor determines that there
185 has been no such change, said assessor shall classify such land as open
186 space land and include it as such on the grand list. An application for
187 classification of land as open space land shall be made upon a form
188 prescribed by the Commissioner of Agriculture and shall set forth a
189 description of the land, a general description of the use to which it is
190 being put, a statement of the potential liability for tax under the
191 provisions of section 12-504a to [12-504e] 12-504f, inclusive, as
192 amended by this act, and such other information as the assessor may
193 require to aid in determining whether such land qualifies for such
194 classification.

195 (c) Failure to file an application for classification of land as open
196 space land within the time limit prescribed in subsection (b) of this
197 section and in the manner and form prescribed in subsection (b) of this
198 section shall be considered a waiver of the right to such classification
199 on such assessment list.

200 (d) Any person aggrieved by the denial by an assessor of any
201 application for the classification of land as open space land shall have
202 the same rights and remedies for appeal and relief as are provided in
203 the general statutes for taxpayers claiming to be aggrieved by the
204 doings of assessors or boards of assessment appeals.

205 Sec. 6. Section 12-504a of the general statutes is repealed and the
 206 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 207 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 208 *forest land or open space land that occur on or after July 1, 2003*):

209 (a) Any land which has been classified by the record owner thereof
 210 as open space land pursuant to section 12-107e, as amended by this act,
 211 if sold or transferred by him within a period of ten years from the time
 212 he first caused such land to be so classified, shall be subject to a
 213 conveyance tax applicable to the total sales price of such land, which
 214 tax shall be in addition to the tax imposed under sections 12-494 to 12-
 215 504, inclusive. Said conveyance tax shall be at the following rate: (1)
 216 Ten per cent of said total sales price if sold within the first year
 217 following the date of such classification; (2) nine per cent if sold within
 218 the second year following the date of such classification; (3) eight per
 219 cent if sold within the third year following the date of such
 220 classification; (4) seven per cent if sold within the fourth year following
 221 the date of such classification; (5) six per cent if sold within the fifth
 222 year following the date of such classification; (6) five per cent if sold
 223 within the sixth year following the date of such classification; (7) four
 224 per cent if sold within the seventh year following the date of such
 225 classification; (8) three per cent if sold within the eighth year following
 226 the date of such classification; (9) two per cent if sold within the ninth
 227 year following the date of such classification; and (10) one per cent if
 228 sold within the tenth year following the date of such classification. No
 229 conveyance tax shall be imposed on such record owner by the
 230 provisions of sections 12-504a to 12-504f, inclusive, as amended by this
 231 act and section 13 of this act, following the end of the tenth year after
 232 the date of such classification by [such] the record owner who caused
 233 such land to be so classified.

234 (b) Any land which has been classified by the record owner thereof
 235 as farm land pursuant to section 12-107c, as amended by this act, or as
 236 forest land pursuant to section 12-107d, as amended by this act, if sold
 237 or transferred by him within a period of ten years from the time he

238 acquired title to such land or from the time he first caused such land to
 239 be so classified, whichever is earlier, shall be subject to a conveyance
 240 tax applicable to the total sales price of such land, which tax shall be in
 241 addition to the tax imposed under sections 12-494 to 12-504, inclusive.
 242 Said conveyance tax shall be at the following rate: (1) Ten per cent of
 243 said total sales price if sold within the first year of ownership by such
 244 record owner; (2) nine per cent if sold within the second year of
 245 ownership by such record owner; (3) eight per cent if sold within the
 246 third year of ownership by such record owner; (4) seven per cent if
 247 sold within the fourth year of ownership by such record owner; (5) six
 248 per cent if sold within the fifth year of ownership by such record
 249 owner; (6) five per cent if sold within the sixth year of ownership by
 250 such record owner; (7) four per cent if sold within the seventh year of
 251 ownership by such record owner; (8) three per cent if sold within the
 252 eighth year of ownership by such record owner; (9) two per cent if sold
 253 within the ninth year of ownership by such record owner; and (10) one
 254 per cent if sold within the tenth year of ownership by such record
 255 owner. No conveyance tax shall be imposed by the provisions of
 256 sections 12-504a to 12-504f, inclusive, as amended by this act and
 257 section 13 of this act, following the end of the tenth year of ownership
 258 by [such] the record owner who caused such land to be so classified.

259 Sec. 7. Section 12-504b of the general statutes is repealed and the
 260 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 261 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 262 *forest land or open space land that occur on or after July 1, 2003*):

263 Said conveyance tax shall be due and payable by the particular
 264 grantor who caused such classification to be made to the town clerk of
 265 the town in which the property is entered upon the tax list at the time
 266 of the recording of his deed or other instrument of conveyance. Such
 267 conveyance tax and the revenues produced thereby shall become part
 268 of the general revenue of such municipality. No deed or other
 269 instrument of conveyance which is subject to tax under sections 12-
 270 504a to 12-504f, inclusive, as amended by this act and section 13 of this

271 act, shall be recorded by any town clerk unless the tax imposed by said
 272 sections has been paid. Upon the recording of such deed and the
 273 payment of the required conveyance tax such land shall be
 274 automatically declassified and the assessor shall forthwith record with
 275 the town clerk a certificate setting forth that such land has been
 276 declassified. Thereafter, such land shall be assessed at its fair market
 277 value as determined by the assessor under the provisions of section 12-
 278 63 for all other property, until such time as a record owner may
 279 reclassify such land.

280 Sec. 8. Section 12-504c of the general statutes is repealed and the
 281 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 282 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 283 *forest land or open space land that occur on or after July 1, 2003*):

284 The provisions of section 12-504a, as amended by this act, shall not
 285 be applicable to the following: [(a)] (1) Transfers of land resulting from
 286 eminent domain proceedings; [(b)] (2) mortgage deeds; [(c)] (3) deeds
 287 to or by the United States of America, state of Connecticut or any
 288 political subdivision or agency thereof; [(d)] (4) strawman deeds and
 289 deeds which correct, modify, supplement or confirm a deed previously
 290 recorded; [(e)] (5) deeds between husband and wife and parent and
 291 child when no consideration is received, except that a subsequent
 292 nonexempt transfer by the grantee in such cases shall be subject to the
 293 provisions of said section 12-504a as it would be if the grantor were
 294 making such nonexempt transfer; [(f)] (6) tax deeds; [(g)] deeds
 295 releasing any property which is a security for a debt or other
 296 obligation; [(h)] (7) deeds of foreclosure; (8) deeds of partition; [(i)] (9)
 297 deeds made pursuant to a merger of a corporation; [(j)] (10) deeds
 298 made by a subsidiary corporation to its parent corporation for no
 299 consideration other than the cancellation or surrender of the capital
 300 stock of such subsidiary; [(k)] (11) property transferred as a result of
 301 death [by devise or otherwise] when no consideration is received and
 302 in such transfer the date of acquisition or classification of the land for
 303 purposes of sections 12-504a to 12-504f, inclusive, as amended by this

304 act, whichever is earlier, shall be the date of acquisition or
 305 classification by the decedent; [(l)] (12) deeds to any corporation, trust
 306 or other entity, of land to be held in perpetuity for educational,
 307 scientific, aesthetic or other equivalent passive uses, provided such
 308 corporation, trust or other entity has received a determination from the
 309 Internal Revenue Service that contributions to it are deductible under
 310 applicable sections of the Internal Revenue Code; [(m)] (13) land
 311 subject to a covenant specifically set forth in the deed transferring title
 312 to such land, which covenant is enforceable by the town in which such
 313 land is located, to refrain from selling, ~~transferring~~, or developing such
 314 land in a manner inconsistent with its classification as farm land
 315 pursuant to section 12-107c, as amended by this act, forest land
 316 pursuant to section 12-107d, as amended by this act, or open space
 317 land pursuant to section 12-107e, as amended by this act, for a period
 318 of not less than eight years from the date of transfer, if such covenant is
 319 violated the conveyance tax set forth in this chapter shall be applicable
 320 at the rate multiplied by the market value as determined by the
 321 assessor which would have been applicable at the date the deed
 322 containing the covenant was delivered and, in addition, the town or
 323 any taxpayer therein may commence an action to enforce such
 324 covenant; [and (n)] (14) land the development rights to which have
 325 been sold to the state under chapter 422a; and (15) deeds to or from
 326 any limited liability company when the grantors or grantees are the
 327 same individuals as the principals or members of the limited liability
 328 company. If such action is taken by such a taxpayer, the town shall be
 329 served as a necessary party. Such action shall commence prior to the
 330 ninth year following the date of the deed containing such covenant.

331 Sec. 9. Section 12-504d of the general statutes is repealed and the
 332 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 333 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 334 *forest land or open space land that occur on or after July 1, 2003*):

335 Any person aggrieved by the imposition of a tax under the
 336 provisions of sections 12-504a to 12-504f, inclusive, as amended by this

337 act and section 13 of this act, may appeal therefrom as provided in
 338 sections 12-111, [and] 12-112 and 12-118. If the time for appealing to
 339 the board of assessment appeals has passed, the taxpayer may appeal
 340 at the next regularly scheduled meeting.

341 Sec. 10. Section 12-504e of the general statutes is repealed and the
 342 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 343 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 344 *forest land or open space land that occur on or after July 1, 2003*):

345 Any land which has been classified by the owner as farm land
 346 pursuant to section 12-107c, as amended by this act, as forest land
 347 pursuant to section 12-107d, as amended by this act, or as open space
 348 land pursuant to section 12-107e, as amended by this act, if changed by
 349 him, within a period of ten years of his acquisition of title, to use other
 350 than farm, forest or open space, shall be subject to said conveyance tax
 351 as if there had been an actual conveyance by him, as provided in
 352 sections 12-504a and 12-504b, as amended by this act, at the time he
 353 makes such change in use, [and classification. Said conveyance tax
 354 schedule shall apply to fair market values as determined by the
 355 assessor under the provisions of section 12-63 for all other property.]
 356 For the purposes of this section: (1) The value of any such property
 357 shall be the fair market value thereof as determined by the assessor in
 358 conjunction with the most recent revaluation, and (2) the date used for
 359 purposes of determining such tax shall be the date on which the use of
 360 such property is changed, or the date on which the assessor becomes
 361 aware of a change in use of such property.

362 Sec. 11. Section 12-504g of the general statutes is repealed and the
 363 following is substituted in lieu thereof (*Effective July 1, 2003, and*
 364 *applicable to sales, transfers, or changes in use of land classified as farm land,*
 365 *forest land or open space land that occur on or after July 1, 2003*):

366 The recording of any title deed, instrument or writing without the
 367 payment of the tax required by sections 12-504a, 12-504b, 12-504e to 12-
 368 504h, inclusive, as amended by this act and section 13 of this act, shall

369 not prevent such recording from constituting constructive notice of
370 such deed, instrument or writing.

371 Sec. 12. Section 12-504h of the general statutes is repealed and the
372 following is substituted in lieu thereof (*Effective July 1, 2003, and*
373 *applicable to sales, transfers, or changes in use of land classified as farm land,*
374 *forest land or open space land that occur on or after July 1, 2003*):

375 Any such classification of farm land pursuant to section 12-107c, as
376 amended by this act, of forest land pursuant to section 12-107d, as
377 amended by this act, or of open space land pursuant to section 12-107e,
378 as amended by this act, shall be deemed personal to the particular
379 owner who requests and receives such classification and shall not run
380 with the land. Any such land which has been classified by [the] a
381 record owner [as farm land pursuant to section 12-107c, as forest land
382 pursuant to section 12-107d, or as open space land pursuant to section
383 12-107e] shall remain so classified without the filing of any new
384 application subsequent to such classification, notwithstanding the
385 provisions of said sections 12-107c, 12-107d and 12-107e, until either of
386 the following shall occur: (1) The use of such land is changed to a use
387 other than that described in the application for the existing
388 classification by said record owner, or (2) such land is sold or
389 transferred by said record owner. Upon the sale or transfer of any
390 such property, the classification of such land as farm land pursuant to
391 section 12-107c, as amended by this act, forest land pursuant to section
392 12-107d, as amended by this act, or open space land pursuant to
393 section 12-107e, as amended by this act, shall cease as of the date of
394 sale or transfer. In the event that a change in use of any such property
395 occurs, the provisions of section 12-504e, as amended by this act, shall
396 apply in terms of determining the date of change and the classification
397 of such land as farm land pursuant to section 12-107c, as amended by
398 this act, forest land pursuant to section 12-107d, as amended by this
399 act, or open space land pursuant to section 12-107e, as amended by this
400 act, shall cease as of such date.

401 Sec. 13. (NEW) *(Effective July 1, 2003, and applicable to sales, transfers,*
 402 *or changes in use of land classified as farm land, forest land or open space land*
 403 *that occur on or after July 1, 2003)*

404 Any land which has been classified by the owner as farm land
 405 pursuant to section 12-107c of the general statutes, as amended by this
 406 act, forest land pursuant to section 12-107d of the general statutes, as
 407 amended by this act, or open space land pursuant to section 12-107e of
 408 the general statutes, as amended by this act, if such ownership is
 409 changed within a period of ten years of his acquisition of title, shall be
 410 subject to said conveyance tax as if there had been an actual
 411 conveyance by him, provided in sections 12-504a and 12-504b of the
 412 general statutes, as amended by this act, at the time he makes such
 413 change in ownership. Said conveyance tax schedule shall apply to fair
 414 market value as determined by the assessor under provisions of
 415 section 12-63 of the general statutes for all other property.

This act shall take effect as follows:	
Section 1	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 2	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 3	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land that occur on or after July 1, 2003</i>
Sec. 4	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land that occur on or after July 1, 2003</i>
Sec. 5	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as open space land that occur on or after July 1, 2003</i>
Sec. 6	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>

Sec. 7	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 8	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 9	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 10	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 11	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 12	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>
Sec. 13	<i>July 1, 2003, and applicable to sales, transfers, or changes in use of land classified as farm land, forest land or open space land that occur on or after July 1, 2003</i>

Statement of Purpose:

To clarify provisions relating to the imposition of an additional conveyance tax on land classified as farm, forest or open space land, in circumstances involving a sale, transfer of ownership or change in use and to clarify when the preferential property tax treatment of such properties ceases upon a sale, transfer or change of use.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]